## WHAT IS CLAIMED IS:

1. A seat back for a wheelchair, comprising:

a central longitudinally extending layer of flexible material generally coinciding in area with the spinal area of the back of an individual when seated in the wheelchair;

a first relatively inflexible panel attached to the right side of the layer of flexible material; and

a second relatively inflexible panel attached to the left side of the layer of flexible material;

- whereby the seat back may be folded about the layer of flexible material.
  - 2. The seat back of claim 1, wherein the layer of flexible material is comprised of foam padding.
- 15 3. The seat back of claim 2, further comprising a covering which encompasses the layer of flexible material.
  - 4. The seat back of claim 2, wherein the first and second relatively inflexible panels are enclosed within the foam padding.

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- 5. The seat back of claim 4, wherein the foam padding and the first and second relatively inflexible panels are attached by glue.
- 6. The seat back of claim 1, further comprising at least one fastener attached to
  5 each of the right side and left side of the seat back configured to flexibly attach the seat back to a wheelchair.
  - 7. The seat back of claim 6, wherein the at least one fastener comprises a panel of fabric.
  - 8. The seat back of claim 1, wherein the first relatively inflexible panel and the second inflexible panel are sculpted to form a flexible cut out in the flexible panel.
    - 9. A wheelchair for a person comprising:a right side frame;a left side frame;

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- a flexible seat back connected between the side frames having a right side, a left side and a central portion;
- a relatively inflexible right panel within the right side of the seat back 20 configured to support a persons back; and
  - a relatively inflexible left panel within the left side of the seat back configured to support a persons back;

whereby a foldable seam is formed in the central portion of the flexible seat back between the left and right relatively inflexible panels allowing the wheelchair to be folded.

- The wheelchair of claim 9, wherein the flexible seat back is connected between the two side frames by at least one fastener on each of the right side and the left side which permit angular movement of the seat back relative to the two side frames.
- 11. The wheelchair of claim 9, wherein at least one fastener on each of the right side and the left side comprises a panel of fabric attached to the seat back and bolted to the two side frames.
  - 12. The wheelchair of claim 9, further comprising:

    an adjustable strap attached to each of the side frames configured to support
    the flexible seat back.

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- 13. The wheelchair of claim 12, wherein the adjustable strap-is configured to support the seat back in a variety of reclining positions.
- 20 14. The wheelchair of claim 9, wherein the relatively inflexible right panel and the relatively inflexible left panel are configured to form a flexible area in the seat back corresponding to an area of spinal deformity in a person's back.

- 15. A wheelchair comprising:
  - a right side frame;
  - a left side frame;

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a seat back flexibly connected between the left and right side frames having a right supporting panel, a left supporting panel and a central seam connecting the left and right supporting panels; and

a strap connected to each side frame and configured to hold the seat back in a reclining position.

- 10 16. The wheelchair of claim 15, wherein the seat back is configured to be folded about the central seam.
  - 17. The wheelchair of claim 16, wherein the strap includes adjusting mechanisms which allow the seat back to be configured in a variety of reclining positions.
  - 18. The wheelchair of claim 17, wherein the seat back is flexibly connected to the left side frame by a first attachment which allows both the reclining and the folding of the seat back; and

wherein the seat back is flexibly connected to the right side frame by a second attachment which allows both the reclining and the folding of the seat back.

- 19. The wheelchair of claim 15, wherein the seat back further comprises a foam padding which covers the right supporting panel and the left supporting panel and forms the central seam.
- 5 20. A kit for converting a folding, wheelchair having a right side frame, a left side frame, a seat portion and a non-reclining back support portion, into a folding, reclining wheelchair with a reclining back support portion, comprising:

a folding seat back having at least two supportive panels joined by a flexible seam;

at least one fastener configured to flexibly fasten the folding back support to the right side frame; and

at least one fastener configured to flexibly fasten the folding back support to the left side frame;

an adjustable length strap configured to loop around each side frame and hold the folding seat back in various reclining positions by adjusting the length of the strap.